

PRIVATE CAR TAX RETURN

For the Tax Year 2003

Due on or before 15 days from date of notice.

☐ Check here if Amended

FOR DRA USE ONLY

COMPANY NAME

FEDERAL EMPLOYER IDENTIFICATION NUMBER

NUMBER & STREET ADDRESS

ADDRESS (Continued)

CITY/TOWN, STATE & ZIP CODE

1	Market value of property in New Hampshire	1	
2	Average state level of assessment ratio	2	
3	Assessed valuation of your property as of April 1	3	
4	Average rate of taxation per \$1,000 of property valuation	4	
5	Annual tax, Line 3 multiplied by Line 4, divided by 1000		5
6	Payments:		
	(a) Payments from estimated taxes	6(a)	
	(b) Payment made with original return (amended returns only)	6(b)	
	(c) Credits or other payments (attach explanation)	6(c)	
			6
7	Tax Due (Line 5 minus Line 6)		7
8	Additions to Tax:		
	(a) Interest	8(a)	
	(b) Failure to Pay	8(b)	
	(c) Failure to File	8(c)	
	(d) Underpayment of Estimated Tax	8(d)	
			8
9	Balance Due (Line 7 plus Line 8)		9
	Make check payable to: State of New Hampshire (if less than \$1.00 do not pay, but still file the return)		
10	Overpayment (Line 6 minus, Line 5 plus Line 8, if applicable)	10	
11	Apply Overpayment to:		
	(a) Credit 2003 year tax liability		11(a)
	(b) Refund (allow 12 weeks for processing)		11(b)

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

FOR DRA USE ONLY

SIGNATURE (IN INK) OF TAXPAYER

DATE

SIGNATURE (IN INK) OF PAID PREPARER OTHER THAN TAXPAYER

DATE

TITLE

PREPARER'S TAX IDENTIFICATION NUMBER (PTIN)

MAIL
TO:

NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637

PREPARER'S ADDRESS

CITY/TOWN, STATE & ZIP CODE

DP-111

Instructions

PRIVATE CAR TAX RETURN

INSTRUCTIONS

WHO MUST FILE	Every railroad, railway, express and every parlor, sleeping or dining car corporation or company must file a return. In addition, every other corporation or company not a railroad company, owning any cars operated for profit on any railroad, must also file a return.												
WHEN TO FILE	The DP-111 is due on or before December 15, 2002.												
WHERE TO FILE	Mail to: NH Department of Revenue Administration Document Processing Division PO Box 637 Concord NH 03302-0637 FACSIMILE RETURNS ARE NOT ACCEPTED												
ESTIMATED TAX DUE	Every corporation or company required to file a DP-111 must file a declaration of its estimated railroad tax for the subsequent taxable period. One quarter of the railroad estimated tax is due on April 15, June 16, September 15 and December 15. See the instructions with the ESTIMATED TAX FORM, DP-111-ES for exceptions and penalties for noncompliance.												
ROUNDING OFF	Money items on all Private Car Tax forms may be rounded off to the nearest whole dollar.												
CONFIDENTIAL INFORMATION	Tax information which is disclosed to the Department is held in strict confidence by law. The information may be disclosed to the United States Internal Revenue Service, agencies responsible for the administration of taxes in other states in accordance with compacts for the exchange of information, and as otherwise authorized by New Hampshire Revised Statutes Annotated 21-J:14.												
NEED HELP OR FORMS	Contact the Taxpayer Assistance Office at (603)271-2186. Forms may be ordered for free 24 hours a day, 7 days a week by calling our forms line at (603)271-2192. For hearing or speech impaired, call TDD Access: Relay NH 1-800-735-2964.												
LINE 1	This amount is the market value of property in New Hampshire.												
LINE 2	This ratio is the average state level of assessment.												
LINE 3	This amount is the assessed valuation of your property as of April 1, 2002 as determined by the Department.												
LINE 4	This amount is the average rate of taxation per \$1,000 of property valuation as determined by the Department.												
LINE 5	This is the amount of the annual tax, computed by multiplying Line 3 times Line 4, divided by 1000.												
LINE 6(a)	Enter estimated payments to be applied to this year.												
LINE 6(b)	Enter the amount of credits or other payments remitted with the original return, when filing an AMENDED RETURN.												
LINE 6(c)	Enter any other credits, payments, or prior refunds and attach an explanation. Show refund with parenthesis, i.e. (\$50).												
LINE 6	Enter the total of Lines 6(a), 6(b) and 6(c).												
LINE 7	Enter the remainder of Line 5, minus Line 6.												
LINE 8(a)	<p>INTEREST: Interest is calculated on the balance of tax due from the original due date to the date paid at the applicable rate listed below. Tax due x number of days from due date to date tax was paid x daily rate decimal equivalent.</p> $\frac{\text{Tax due}}{\text{Number of days}} \times \frac{\text{Daily decimal rate equivalent}}{\text{(see below for applicable rates)}} = \text{Interest due}$ <p>Enter on Line 8(a).</p> <p>NOTE: The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows:</p> <table border="1"> <thead> <tr> <th>PERIOD</th><th>RATE</th><th>DAILY RATE DECIMAL EQUIVALENT</th></tr> </thead> <tbody> <tr> <td>1/1/2004-12/31/2004</td><td>7%</td><td>.000191</td></tr> <tr> <td>1/1/2003 - 12/31/2003</td><td>8%</td><td>.000219</td></tr> <tr> <td>1/1/2002 - 12/31/2002</td><td>9%</td><td>.000247</td></tr> </tbody> </table> <p>(contact the Department for applicable rates for any other years)</p>	PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT	1/1/2004-12/31/2004	7%	.000191	1/1/2003 - 12/31/2003	8%	.000219	1/1/2002 - 12/31/2002	9%	.000247
PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT											
1/1/2004-12/31/2004	7%	.000191											
1/1/2003 - 12/31/2003	8%	.000219											
1/1/2002 - 12/31/2002	9%	.000247											
LINE 8(b)	FAILURE TO PAY: A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.												
LINE 8(c)	FAILURE TO FILE: A taxpayer failing to timely file a complete return may be subject to a penalty equal to 5% of the tax due (on Line 7) or \$10, whichever is greater, for each month or part thereof, that the return remains unfiled. The total amount of this penalty shall not exceed 25% of the balance of tax due (of Line 7) or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return has been filed.												
LINE 8(d)	UNDERPAYMENT OF ESTIMATED TAXES: If Line 5 is more than \$200 you may have been required to file estimated payments during the tax year. To calculate your penalty for nonpayment or underpayment of estimates, or to determine if you qualify for an exception from filing estimate payments, complete and attach Form DP-2210/2220. Form DP-2210/2220 may be obtained by calling (603) 271-2192.												
LINE 8	Enter the total of Lines 8(a) through 8(d).												
LINE 9	If the total tax (Line 5) plus interest and penalties (Line 8) is greater than the payments (Line 6) then enter the balance due. If less than \$1.00, do not pay, but still file the return. Make check or money order payable to: STATE OF NEW HAMPSHIRE . Payment must accompany the return. To ensure the check is credited to the proper account, please put the federal employer identification number on the check. Please enclose, but do not staple or tape, your payment with this return.												
LINE 10	If your total tax (Line 5) plus interest and penalties (Line 8) is less than your credits (Line 6) then you have overpaid. Enter the amount on Line 10.												
Lines 11(a) and 11(b)	The taxpayer has the option of applying any part of the overpayment or the total amount of the overpayment as a credit on its next year's tax liability. Enter the desired credit on Line 11(a). The remainder, which will be refunded, should be entered on Line 11(b). If Line 11(a) is not completed, then the entire overpayment will be refunded. Please allow 12 weeks for processing your refund.												
SIGNATURES	The return must be signed in ink and dated by the taxpayer or authorized agent. If the return was completed by a paid preparer, the preparer must also sign in ink and date the return. The preparer must also enter their federal employer identification number or preparer tax identification number and their complete address.												

ESTIMATED PRIVATE CAR TAX - 2003**QUARTERLY PAYMENT FORMS****1 WHO MUST PAY
ESTIMATED TAX**

Every corporation or company required to file a Private Car Tax return must also make an Estimated Private Car Tax payment for its subsequent taxable period, unless the annual estimated tax is less than \$200. However, quarterly payments are required to be made whenever your **annual** estimated tax for the subsequent taxable period exceeds \$200.

2 WHERE TO FILE

Mail your estimated tax payments to:

NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637

**3 WHEN TO MAKE
ESTIMATED PAYMENTS**

1st Quarterly payment due April 15, 2004
2nd Quarterly payment due June 15, 2004
3rd Quarterly payment due September 15, 2004
4th Quarterly payment due December 15, 2004

**4 PAYMENT OF
ESTIMATED TAX**

Estimated tax may be paid in full with the initial declaration or in four equal installments on the due dates stated in paragraph 3. Make checks payable to: State of New Hampshire

5 UNDERPAYMENT PENALTIES

A penalty at the underpayment rate as determined from time to time pursuant to RSA 21-J:28,II, on the amount of the underpayment for the period of the underpayment. This penalty will not be imposed if any of the statutory exceptions apply.

**6 EXCEPTIONS TO THE
UNDERPAYMENT PENALTY**

The penalty shall not apply if you meet one of the exceptions provided in the law (RSA 21-J:32). Please use Form DP-2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty. To obtain this form, please call the forms line at (603) 271-2192.

7 SPECIFIC QUESTIONS

SPECIFIC QUESTIONS not covered herein should be referred to Taxpayer Assistance, 45 Chenell Drive, PO Box 637, Concord, NH 03302-0637. Telephone number (603)271-2186. Hearing and/or speech impaired individuals may call TTY/TDD Relay 1-800-735-2964.

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ESTIMATED PRIVATE CAR TAX - 2004**QUARTERLY PAYMENT FORM**

FOR DRA USE ONLY

**Payment
Form 1 Due
April 15, 2004**

PLEASE PRINT OR TYPE

NAME OF TAXPAYER

FEDERAL EMPLOYER IDENTIFICATION NUMBER

FOR DRA USE ONLY

NUMBER & STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

MAIL
TO: NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637

Amount Of This Payment

\$

Make check or money order payable to: **STATE OF NEW HAMPSHIRE**. Enclose, but do not staple or tape, your payment to this estimate. Do not file a \$0 estimate.

FORM

DP-111-ES

112

**Payment
Form 2 Due
June 15, 2004**

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

**ESTIMATED PRIVATE CAR TAX - 2004
QUARTERLY PAYMENT FORM**

FOR DRA USE ONLY

PLEASE PRINT OR TYPE

NAME OF TAXPAYER

FEDERAL EMPLOYER IDENTIFICATION NUMBER

FOR DRA USE ONLY

NUMBER & STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

MAIL
TO:NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637**Amount Of This Payment**

\$

Make check or money order payable to: **STATE OF NEW HAMPSHIRE.**
Enclose, but do not staple or tape, your payment to this estimate. Do
not file a \$0 estimate.DP-111-ES
Rev.
11/03

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FORM

DP-111-ES

112

**Payment
Form 3 Due
Sept. 15, 2004**

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

**ESTIMATED PRIVATE CAR TAX - 2004
QUARTERLY PAYMENT FORM**

FOR DRA USE ONLY

PLEASE PRINT OR TYPE

NAME OF TAXPAYER

FEDERAL EMPLOYER IDENTIFICATION NUMBER

FOR DRA USE ONLY

NUMBER & STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

MAIL
TO:NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637**Amount Of This Payment**

\$

Make check or money order payable to: **STATE OF NEW HAMPSHIRE.**
Enclose, but do not staple or tape, your payment to this estimate. Do
not file a \$0 estimate.DP-111-ES
Rev. 11/03

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FORM

DP-111-ES

112

**Payment
Form 4 Due
Dec. 15, 2004**

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

**ESTIMATED PRIVATE CAR TAX - 2003
QUARTERLY PAYMENT FORM**

FOR DRA USE ONLY

PLEASE PRINT OR TYPE

NAME OF TAXPAYER

FEDERAL EMPLOYER IDENTIFICATION NUMBER

FOR DRA USE ONLY

NUMBER & STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

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DOCUMENT PROCESSING DIVISION
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Rev. 11/03